

# EXHIBIT 9

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is an exact transcript from the Transcript Delivery System for the account of James D Pieron Jr, SSN: [REDACTED]-2111, in respect to the U. S. Individual Income taxes for tax period 2008. All assessments, penalties, interest, abatements, credits and refunds relating thereto as disclosed by the records of this office as of the date appearing on said certificate are shown therein. I further certify that I have legal custody of certain Federal tax returns, transcripts of accounts and other accounting records established and maintained by the Internal Revenue Service pursuant to the authority derived under the Internal Revenue Code (United States Code, Title 26), and that the annexed certificate is a true transcript made from such records consisting of three (3) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, reading "Paul Crowley", with a long horizontal line extending to the right.

Paul Crowley Supervisory Investigative Analyst  
Internal Revenue Service-Criminal Investigation  
Southern Area Scheme Development Center  
Delegation Order 11-5



Catalog Number 19002E

LAC 02/15/19

GOVERNMENT  
EXHIBIT

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Form 2866 (Rev. 09-1997)

026707



This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 02-11-2019  
Response Date: 02-11-2019  
Tracking Number: 100428115494

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]-2111

JAMES D PIERON JR  
[REDACTED]

GRAND RAPIDS, MI 49503-4275-768

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Nov. 26, 2018
ACCRUED PENALTY:	0.00	AS OF: Nov. 26, 2018

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.00
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\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	2,436,067.00
TAXABLE INCOME:	2,428,284.00
TAX PER RETURN:	267,829.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Jan. 16, 2011
PROCESSING DATE	Feb. 14, 2011

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20110508	02-14-2011	\$267,829.00
n/a	20221-015-14214-1			
170	Penalty for not pre-paying tax	20110508	02-14-2011	\$616.00
	02-14-2021			

026708



166	Penalty for filing tax return after the due date 02-14-2021	20110508 02-14-2011	\$60,261.52
276	Penalty for late payment of tax	20110508 02-14-2011	\$26,782.90
196	Interest charged for late payment	20110508 02-14-2011	\$24,128.44
971	Notice issued CP 0014	02-14-2011	\$0.00
971	Amended tax return or claim forwarded for processing	01-30-2012	\$0.00
977	Amended return filed	01-30-2012	\$0.00
n/a	28277-466-00543-2		
670	Payment	05-04-2012	-\$1,500.00
670	Payment	06-11-2012	-\$1,500.00
960	Appointed representative	06-20-2012	\$0.00
670	Payment	07-09-2012	-\$1,500.00
971	Amended tax return or claim forwarded for processing	01-30-2012	\$0.00
977	Amended return filed	01-30-2012	\$0.00
n/a	09277-600-05114-2		
670	Payment	08-16-2012	-\$1,500.00
706	Credit transferred in from [REDACTED] 1112	04-15-2012	-\$17,196.00
670	Payment	10-04-2012	-\$1,500.00
670	Payment	10-05-2012	-\$1,500.00
971	Amended tax return or claim forwarded for processing	01-30-2012	\$0.00
977	Amended return filed	01-30-2012	\$0.00
n/a	09277-684-00104-2		
290	Additional tax assessed 11-19-2022	20124505 11-19-2012	\$97,253.00
n/a	09254-686-05909-2		
166	Penalty for filing tax return after the due date 11-19-2022	20124505 11-19-2012	\$24,313.25
196	Interest charged for late payment	20124505 11-19-2012	\$38,922.85
276	Penalty for late payment of tax	20124505 11-19-2012	\$28,585.83
971	Notice issued CP 0022	11-19-2012	\$0.00
706	Credit transferred in from 1040 201012	04-15-2011	-\$3,441.69
277	Reduced or removed penalty for late payment of tax	11-26-2012	-\$344.14
960	Appointed representative	04-07-2014	\$0.00
706	Credit transferred in from [REDACTED] 1212	04-15-2013	-\$18,732.00
706	Credit transferred in from [REDACTED] 1312	04-15-2014	-\$16,472.00
706	Credit transferred in from	04-15-2015	-\$3,970.00

	██████ 1412		
706	Credit transferred in from	04-15-2016	-\$82.00
	██████ 512		
706	Credit transferred in from	04-15-2016	-\$2,987.00
	██████ 1512		
670	Payment	03-26-2018	-\$627,244.62
196	Interest charged for late payment	20181505 04-30-2018	\$97,310.39
276	Penalty for late payment of tax	20181505 04-30-2018	\$33,466.27
470	Claim pending	04-10-2018	\$0.00
472	Resolved claim	10-08-2018	\$0.00
472	Resolved claim	10-08-2018	\$0.00
670	Payment	10-03-2018	-\$242,872.52
196	Interest charged for late payment	20184405 11-19-2018	\$2,331.04
826	Credit transferred out to	10-03-2018	\$240,541.48
	1040 200912		
971	Notice issued	11-19-2018	\$0.00
	CP 0049		
470	Claim pending	10-24-2018	\$0.00

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